

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

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**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.03/SGST/2018

Date:23rd April,2018

NOTIFICATION

In exercise of powers conferred by clause (d) of sub rule (14) of rule 138 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby direct that e- waybill is required to be generated in case of intra-state movement of goods within the State of Sikkim from 25th of April, 2018.

This notification shall come into force from 25th of April, 2018.

**Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**